

**LAWS**  
OF THE  
1979 Regular Session  
OF THE  
**Sixty-eighth General Assembly**  
OF THE  
**STATE OF IOWA**

PASSED AT DES MOINES, THE CAPITAL OF THE STATE, BEGUN ON THE  
EIGHTH DAY OF JANUARY, AND ENDED ON THE ELEVENTH  
DAY OF MAY, A. D. 1979 IN THE ONE HUNDRED THIRTY-THIRD  
YEAR OF THE STATE.

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**APPROPRIATIONS**  
**AND**  
**GENERAL LAWS**

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**CHAPTER 1**  
**INCOME TAX REBATE**

H. F. 693

AN ACT providing for an individual income tax rebate for 1978 taxes and making an appropriation.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Except as otherwise provided in this Act, each individual shall be treated as having made an additional payment against the tax imposed by division two (II) of chapter four hundred twenty-two (422) of the Code, for a tax year beginning in 1978 in an amount as determined pursuant to section two (2) of this Act.

Sec. 2. The amount treated as paid by the taxpayer for the tax year beginning in 1978 by reason of this Act shall be as follows:

1. The amount of the taxpayer's tax liability to the extent the tax liability does not exceed fifteen dollars.

2. Fifteen dollars, to the extent the taxpayer's tax liability is greater than fifteen dollars but less than one hundred fifty dollars.

3. Ten percent of the taxpayer's liability to the extent the tax liability is one hundred fifty dollars or more, but in no event shall the tax payment exceed two hundred fifty dollars.

Sec. 3. For purposes of this Act, the tax liability for the tax year beginning in 1978 shall be the tax imposed by division two (II) of chapter four hundred twenty-two (422) of the Code, for that year, reduced by the sum of the credits allowable under section four hundred twenty-two point twelve (422.12) and section four hundred twenty-two point eight (422.8), subsection one (1) of the Code for that year. A husband and wife shall be considered one taxpayer and the amount of the rebate shall be determined on the basis of the combined tax liability of the husband and wife.

Sec. 4. The payment provided by this Act shall be deemed made on the last date prescribed by law for the filing of the returns of tax in section four hundred twenty-two point twenty-one (422.21) of the Code for the tax year beginning in 1978, including any extensions thereof. A payment shall not be deemed to have been made unless the return is filed on or before the due date or the extended due date.

Sec. 5. A payment of tax deemed made under this Act by an individual for a tax year beginning in 1978, shall be considered an overpayment and shall be credited by the department against any tax due under chapter four hundred twenty-two (422) of the Code from the person who made the overpayment or, if no such tax is due, the amount shall be refunded by the department. Any payment of tax of one dollar or less shall be subject to the provisions for refunding contained in section four hundred twenty-two point sixteen (422.16), subsection eleven (11), paragraph e of the Code.

Sec. 6. A payment of tax deemed made under this Act by an individual for a tax year beginning in 1978, which is to be refunded under section five (5) of this Act shall be refunded to the taxpayer. If the refund is not made within one hundred twenty days from the date of payment provided under section four (4) of this Act, interest shall be paid at the rate of three-fourths of one percent per month counting each fraction of a month as an entire month. Interest shall not be paid on returns improperly and incorrectly prepared.

Sec. 7. The provisions of this Act shall not be in effect after June 30, 1980.

Sec. 8. The director of revenue may adopt rules pursuant to chapter seventeen A (17A) of the Code to carry out the provisions of this Act.

Sec. 9. There is appropriated, out of any funds in the general fund of the state not otherwise appropriated, a sum sufficient to carry out the provisions of this Act.

Sec. 10. The provisions of this Act shall not be codified in the permanent Code but shall be printed in the session laws only.

Sec. 11. This Act, being deemed of immediate importance, shall take effect from and after its publication in the Marshalltown Times-Republican, a newspaper published in Marshalltown, Iowa, and in the Muscatine Journal, a newspaper published in Muscatine, Iowa.

Approved May 22, 1979

I hereby certify that the foregoing Act, House File 693, was published in the Marshalltown Times-Republican, Marshalltown, Iowa on May 26, 1979, and in the Muscatine Journal, Muscatine, Iowa on May 25, 1979.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 2  
STATE OFFICERS AND EMPLOYEES

S. F. 499

AN ACT relating to compensation and benefits for state officials and employees by specifying salary rates and ranges and providing salary adjustments, increasing mileage reimbursement rates for public officers and employees, making coordinating amendments to the Code, and appropriating funds.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. The salary rates specified in this section shall be in effect for the fiscal year beginning July 1, 1979, and shall be effective for subsequent fiscal years until otherwise provided by the general assembly. Salaries provided for in this section shall be paid from funds appropriated to the department or agency specified in this section pursuant to any Act of the general assembly or if such an appropriation is not sufficient, from the salary adjustment fund.

The following annual salary rates shall be paid to the person holding the position indicated:

- 1. DEPARTMENT OF AGRICULTURE  
Salary for the secretary of agriculture ..... \$ 33,000
- 2. OFFICE OF THE ATTORNEY GENERAL  
Salary of the attorney general ..... \$ 43,500
- 3. OFFICE OF THE AUDITOR OF STATE  
Salary of the auditor of state ..... \$ 33,000
- 4. OFFICE OF THE GOVERNOR  
Salary of the governor ..... \$ 60,000
- 5. OFFICE OF THE SECRETARY OF STATE  
Salary of the secretary of state ..... \$ 33,000
- 6. OFFICE OF THE TREASURER OF STATE  
Salary of the treasurer of state ..... \$ 33,000